

+ 8277.c.4
Manchester - Society of the associated Ley-payers

A REPORT

of the

COMMITTEE OF THE ASSOCIATED

LEY-PAYERS,

IN THE TOWNSHIP OF

Manchester;

appointed to enquire into the

ACCOUNTS OF THE CHURCHWARDENS AND OVERSEERS,

AND OTHER MATTERS

submitted to their Consideration relative to

THE SUPPORT AND GOVERNMENT OF THE POOR

of the said Township.



PRINTED BY ORDER OF THE SOCIETY FOR THE INFORMATION OF
THE LEY-PAYERS.



Bridgewater-Arms, April 9, 1794.

The various Reports which have been so industriously circulated respecting the Society of the associated Ley-payers, may perhaps have rendered it necessary to give an account of the real origin of the society.

Immediately after Easter 1793, a ley of 5s. in the pound was made for the relief of the poor in this township, amounting to 9270l. 14s.; and it must not be forgotten, that in the month of August last it was proposed that a second ley of 5s. in the pound should be forthwith made, on the supposed insufficiency of the former.

The adoption of this proposal was strongly contended for by one of the magistrates, and was acceded to by a principal ley-payer, provided the ley should be taken at only 4s. in the pound.

The circumstance of the poor's rate being increased to 10s. in the pound, implying that the wants of the poor required a fund of 18,000l. and upwards, could not fail to excite the alarm and attention of several ley-payers, who determined to enquire into the necessity of the occasion before the measure received their approbation; and hence originated the institution of this society.

The right of the ley-payers to investigate now stands undisputed, and if the present interference and proceedings

()

*ceedings of the associated ley-payers required even any apology to those who are intrusted with the superintendence of these concerns, their own conduct is perhaps the best and only one which can be offered ; for, upon the inspection of the books, it has been discovered that at the time of the proposal for a new ley, the uncollected rates and the arrears due to the township upon the bastardy account, amounted to 10,000*l.* and upwards !*

*The investigation of the ley-payers will appear less trivial and unimportant, when it is noticed, that since the year 1790, the poor's rate assessment has amounted to about 9,000*l.* annually ;—that a permanent debt of 5,700*l.* has been incurred upon mortgage and by way of annuity, since that period, the interest of which amounts to not less than 489*l.* ;—and that, exclusive of these sums, the unliquidated debts of the township are about 5,000*l.**

The associated ley-payers regarding those who have not attended their meetings, equally interested with themselves in the adoption of every economical and prudential regulation,

RESOLVE, that the Report of their Committee be printed for general information.

JOHN HOPE, CHAIRMAN.



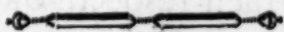
REPORT

of the

Committee of the Associated

LEY-PAYERS,

In the Township of *Manchester*, appointed to enquire into the Accounts of the Churchwardens and Overseers, and other Matters submitted to their Consideration, relative to the Support and Government of the Poor of the said Township.



In order to remove any imputation of delay which your committee may be supposed to be chargeable with, they think proper to preface their Report with a statement of the circumstances through which it has been so long deferred.

In entering upon the objects of their appointment, your committee conceived they should best comply with the wishes of the society, with regard to obtaining a knowledge of the accounts, and the manner in which they are kept, by an investigation of one entire year, and therefore they immediately applied to the churchwardens and overseers for the accounts from Easter 1792 to Easter 1793.

On the first application your committee were told that "the law did not know them." But this error having been corrected, they received promises from time to time that these accounts should be delivered to them. These promises were

were repeated, till the patience of your committee was quite exhausted, when they felt themselves under the necessity of intimating to the officers that there was a legal mode by *mandamus* to compel the production of the accounts, which the society were determined to adopt, if they were longer trifled with, and that the continuance of the salaries of the overseers depended upon the immediate production. In consequence of this intimation, a confused statement, in the nature of a cash account, was delivered to your committee, from which it was impossible to derive any particular information. From this statement, consisting rather of an account of money paid and repaid by one officer to another, than an explanation of the receipt and expenditure, your committee first perceived the necessity of applying to each of the Churchwardens and overseers for their respective accounts, who repeatedly gave very unsatisfactory reasons for postponing their production. Your committee have but lately obtained the inspection of the collectors' accounts, and it was only agreed a few days ago, that the bastardy books should be delivered to them.

The true reasons for this reluctance in the production of the accounts, which your committee at the time were unable to account for, now appear more evident, as the account given in by Mr. Locke, which ought to have been passed at Easter 1793, was not passed till November last, a long time after the application of your committee, and the collectors accounts have not even yet been laid before the magistrates.

Your committee cannot suppress the observation made by Mr. Bayley, upon the first application to the magistrates, that "the mode of their application was wrong, their interference improper, and that in his opinion the accounts were very right and proper."

The

The society will easily form an opinion upon this observation, made even before the accounts had been passed, when they are informed that the accounts *must be previously made up to the magistrates, before the inhabitants can appeal against them*,—that the 43 Eliz. chap. 2. sec. 2. directs that the churchwardens and overseers shall within four days after the end of the year, make and yield up true and *perfect* accounts to two justices of the peace,—that the 17th Geo. 2. chap. 38. sec. 1. directs that they shall within fourteen days after other overseers shall be appointed to succeed them, deliver to the succeeding overseers, *true and perfect* accounts, verified by oath before *one or more* of his Majesty's justices of the peace, *which the succeeding overseers are required to permit any ley-payer to inspect, and to give copies upon demand.*—And that the 22d section of the Manchester poor act, 30 Geo. 3. directs that “all books whatsoever, kept in pursu-
“ance of this act, shall be open to and may be
“inspected by any of the inhabitants, rated to the
“poor of the township of Manchester.” Mr. Bayley having since expressed his “good wishes to the committee,” candour forbids them to comment upon the impropriety of any attempt to restrain the contributors to public charities, from enquiring into the application of their own money, especially by those who are charged with the duty of superintending these institutions.

After much trouble and investigation, the committee are enabled to lay the following arrangement of Mr. Locke's statement (as overseer of the poor) delivered to them as an account of the receipt and expenditure for the year 1792.

Dr. Mr. LOCKE's Account from EASTER 1792,

To Cash received from Mr. C. Horsfall, late Overseer	576	17	4
To over-drawn Jones and Co.	485	13	6
To Cash from Mr. Wharmby	5610	6	10
To Ditto for Work done in the Workhouse	185	8	5½
To Pensions and Board	15	4	8
To Ditto received for Bastardy	436	8	11
To Ditto for 5 Years Rent of Alms-House, due 25 March 1791	137	10	0
To Ditto from Ogden for Timber	0	2	0
To Balance due Mr. Locke	152	3	9½



£7599 15 6

to EASTER 1793 (arranged by the Committee) Cr.

By Cash paid at the Workhouse, viz.

For Shoes	240	15	0
Meal and Flour	228	0	6
Milk	148	11	10
Tea and Groceries	90	11	9
Butchers Meat	367	4	1
Coals	169	9	0
Butter	27	0	6
Cheese	26	12	0
Snuff and Tobacco	39	10	6
Stockings	12	1	0
Candles and Soap	49	19	6
Huckster	193	5	0
Malt	49	6	6
Potatoes	13	5	0
Drugs	12	13	0
Cloth	105	15	7
Leather	9	11	0
Warps	38	19	0
Yarn	1	1	0
Wett	23	4	11
Insurance	3	15	0
Apothecary's Salary	25	0	0
Mr. Taylor's Do. Governor	48	8	0
Sundries	201	12	6 $\frac{1}{2}$

	2125	12	2 $\frac{1}{2}$
By Cash paid on Bastardy Account	973	13	0
Ditto..... Orphans	692	17	6
Ditto..... Constables	1080	4	5 $\frac{1}{2}$
Ditto.... * S. Edgeley, for casual and regular Poor, &c. his Salary, Law Charges, &c.	2275	18	7
Ditto.... Subscription to Infirmary	31	10	0
Ditto.... Ditto..... Lying-in Hospital	5	5	0
Ditto.... Bills for Coffins	61	13	6
Ditto.... Jones, Barker, and Co. Com- mission and Interest	95	10	6
Daniels	27	15	5
Ditto.... Sundries, Loss on Light Gold, Premium on Bills, Rents, &c.	57	5	4
Ditto.... Mr. Hallows, on Salary Account	85	10	0
Ditto.... Mr. Wharmby 1 Year's Salary	70	0	0
Ditto.... "from Mr. Unite, charged in " D. Locke's Balance"	17	0	0

£7599 15 6

Your committee will now proceed to make such remarks as have occurred to them in the course of this arrangement, and though this statement is signed "*examined and adjusted*," by the church-wardens and overseers, and even by one gentleman not in office in the year 1792, and appears to have been verified upon oath before Mr. Griffiths on the 13th of November last, yet it is conceived that this is not the account directed to be delivered by the acts of parliament, for it is observable, that no notice is taken of the ley, nor does it appear that any statement of the debts and credits, or of the stock and manufacture, ever took place at Easter 1793, agreeable to the act of parliament.

The very confused state of the collector's books, renders it impossible for the committee to make such statements accurately within the time limited, as these books have *not yet* been passed, nor have they been regularly settled within the last three or four years. All that appears in this account respecting the ley is, that Mr. Locke gives Mr. Wharmby, the collector, credit for 561ol. 6s. 10d. and Mr. Wharmby makes Mr. Locke debtor for only 552ol. 14s. 5d. The officers for the year 1792 have not only expended the 576l. 17s. 4d. received from Mr. Horsfall, the former overseer, but have increased Mess. Jones's debt 485l. 13s. 6d.

Mr.

Mr. EDGLEY's general Account from EASTER

*Dr.	1792, to EASTER 1793.	Cr.
To Cash and Bills from		By Cash paid weekly
Mr. Locke 2366 13 4½		for regular Poor ... 1373 12 8
To Do. from Overseers 3 15 6		By Do. casual Payments 490 13 10
To Do. for bad Copper 6 7 0		By Do. extraordinary
To Do. Mr. E. Wharmby 1 4 0		Payments 277 4 4½
		By Apprentice Bonds 7 10 0
		By Dues 16 12 0
		By Law Payments ... 112 7 0
		By a Year's Salary ... 100 0 0
	<u>£ 2377 19 10½</u>	<u>£ 2377 19 10½</u>

Mr. Locke makes Mr. Edgley debtor for 2275l. 18s. 7d. which is explained by Mr. Edgley's account, where Mr. Locke has credit for 2366l. 13s. 4½d. It does not appear that Mr. Edgley's other receipts are included in Mr. Locke's account. The disbursements by Mr. Edgley amounting to 2377l. 19s. 10½d. are cast up in his books to 2419l. 6s. 5d. and signed by the churchwardens and overseers "*adjusted and examined.*" Agreeable to Mr. Locke's statement, the labour only produced 185l. 8s. 5½d. and there was received for board and pensions 15l. 4s. 8d. whereas by the governor's petty cash book, it appears that the produce of the labour amounted to 204l. 18s. 9d. and the board and pensions 18l. 7s. 8d.

Your committee not supposing these errors to be intentional, only point them out for correction, and to shew the necessity there is for auditing these accounts by other persons than those who keep them, *even after they are "adjusted and examined."* Your committee will observe upon the nature of the expenditure, under the proper heads, and will first inform the society of the present mode of conducting the business of the township.

The second churchwarden is called the *acting* churchwarden, and may also be stiled the accountant treasurer overseer. The other churchwardens are mere *passive* officers, occasionally or accidentally consulted, and the overseers seem to have no deliberative voice, considering themselves under the absolute direction of the acting churchwarden.

The second churchwarden merely keeps a cash account, operating like the centre of a whirlpool, about which every thing appears to roll in confusion. It seems that Mr. Bushel, having accepted the office, without undertaking to discharge any part of the duty, is honoured with the appellation of Gentleman Overseer,

Mr.

Mr. Edgley's department is the distribution of relief to the regular and casual poor, and the keeping of the bastardy and orphans' accounts. It is the only department where it may be said there is even the *appearance* of order.

Mr. Hallows attends the New Bailey to hear the complaints of the poor, the cases of bastardy, and such other business as may occur at the weekly sessions,—visits the poor at their own houses, whom he relieves with money and provisions at *discretion*,—makes orders upon Mr. Edgley for the relief of the casual poor,—and has a power to fill up passes, signed in *blank* by the magistrates. The collector, in making the ley book, has adopted the land-tax assessment; and the rates, when collected, are paid to the second churchwarden, to Mr. Edgley, and to Mr. Hallows; *who also pay and receive money to and from each other*. The constables appear also to have directed the appropriation of the poor's rates, and occasionally even on the account of private individuals.

The confusion resulting from this mode of proceeding, is too evident to require any comment.

Your committee, for the sake of regularity, have arranged the various subjects of their Report, in the following order. 1st, Churchwardens; 2d, Overseers; 3d. Assessments; 4th, Collection. The Expenditure: 1st, Workhouse; 2d, Regular Poor; 3d, Casual Poor; 4th, Bastardy; 5th, Law Charges and Extraordinaries; 6th, Constables Accounts; 7th, Manchester Act; 8th, Reform.

CHURCHWARDENS.

The churchwardens being overseers by virtue of their office, come properly under the consideration of your committee, who have extracted the following passage from Bacon's Abridgement, vol. 1, title, Churchwarden, relative to the manner and right of

of chusing them. "By the common law, the right
 "of chusing churchwardens belongs to the parish-
 "ioners, who are to be at the charge of repairing
 "the church, &c. and therefore it is but fitting
 "that they should have it in their power to deter-
 "mine what persons are proper to be intrusted in
 "these concerns. Nor does any canon* deprive
 "them of this right, for though, by custom, the par-
 "ishioners in some places chuse one, and the parson
 "another, yet it is by virtue of the custom; the
 "validity of which, as of all other customs, must be
 "determined in the King's temporal courts: nor
 "can the archdeacon, or any others, who by virtue
 "of their offices are to swear and admit them, con-
 "troul any such election; for herein their offices
 "are purely ministerial."

"The parishioners are also judges of the fitness
 and qualification of the persons they chuse for that
 office, and therefore where to a mandamus to
 swear a churchwarden chosen according to custom,
 the archdeacon returned, That the person presented
 was a poor dairy-man, who had no estate, and was
persona minus habilis et idonea (little suitable and
 fit) for that office: the court granted a peremptory
 mandamus to swear him into the office. Carth.
 393. Hil. 8th Wm. and M. The King and Rees,
 Comb, 417, same case."

Your committee are informed, that it has lately
 become a point of etiquette in this township, to
 allow the second churchwarden to nominate offi-
 C cers

* "For the canon, viz. canon 89, anno 1603, is not re-
 garded by the common law, Hard. 378, per Hale Carth.
 118. per Holt Chief Justice. But vide 2. Vent. 41." In
 the case of Hubbard against Sir Henry Penrice, Stra. 1246,
 it seems the right is governed by the custom of the place;
 and in Catten against Barwick, before the court of dele-
 gates, Strange 145, it appears the 89th canon is only to be
 resorted to where the custom of chusing churchwardens
 cannot take place,

cers for the ensuing year. By the mode of conducting this election, a person nominated churchwarden has continued in the office three years.—The head churchwarden goes out every year,—the second churchwarden nominates himself in his place,—the junior becomes second, and some friend is appointed the junior. It has been the practice to give in two lists of the names of persons intended to fill the office for the ensuing year, the first of which is always approved of. The present acting churchwarden has fixed upon the names for these lists for the next year; but your committee trust that the society will not be insensible to the impropriety of permitting this etiquette to grow into a custom. Your committee conceive, from the custom of the township, there can be no doubt of the right of the inhabitants to chuse their own churchwardens, at a public vestry meeting convened for that purpose; and it is hoped the inhabitants will not wave this right at the approaching Easter, as the exercise of it now appears so highly requisite. See Appendix, No. 1.

OVERSEERS.

Your committee have made the following extracts relative to the appointment of overseers.

By the 43 Eliz. chap. 2. sec. 1. The churchwardens of every parish, and four, three, or two *substantial householders* there as shall be thought meet, having respect to the proportion and greatness of the same parish or parishes, to be nominated yearly in Easter week, or within one month after Easter, under the hand and seal of two or more justices of the peace in the same county, whereof one to be of the *quorum*, dwelling in or near the same parish or division where the same parish doth lie, shall be *overseers of the poor* of the same parish.

The

The 13 and 14 Car. 2. chap. 12. sec. 21. recites that the "Inhabitants of Lancashire, Cheshire, "Derbyshire, Yorkshire, Northumberland, the "Bishoprick of Durham, Cumberland, and Westmoreland, and many other counties in England "and Wales, by reason of the largeness of the "parishes within the same, cannot reap the benefit of the said act of the 43d Eliz. chap. 2." and therefore *it enacts*, "that all and every the poor, "needy, impotent, and lame persons, within every "township or village within the several counties "aforesaid, shall be maintained, kept, provided for, "and set on work within the several and respective "townships and villages wherein he, she, or they "shall inhabit, or wherein he, she, or they was or "were last lawfully settled, and that there shall be "yearly *chosen* and appointed, according to the "rules and directions of the said act, of the three "and fortieth of Queen Elizabeth, two or more "overseers within every of the said townships and "villages respectively."

Your committee have to observe, that under this last statute, the present overseers for this township are appointed, and that the words "two or more," have been determined not to exceed four.

It should seem, by the language of the 13 and 14 of Car. 2. that in the townships the overseers are to be *chosen* as well as appointed, as if the inhabitants were to nominate, and the magistrates appoint; and it is conceived this is consonant with the spirit of the law, for the inhabitants may appeal against an improper appointment.

It cannot surely be in the least derogatory to the honour of any magistrate, to consult the opinion of the inhabitants, for they appear to have discharged their duty *when they see* that proper overseers are appointed. By the 43d Eliz. only respectable independent inhabitants were to be appointed,

ed to this office, for so your committee conceive the words "*substantial householders*," mentioned in that statute, are to be construed, and the salaries of the overseers, amounting to 270l. annually, give occasion for your committee to remark, that the law intended this charitable duty should be performed gratuitously, and adduce the following authority in support of their opinion.

The King against Welch and others, Hilary Term, 25 Geo. 3. Bott's Poor Laws, page 277.

" Two justices allowed the accounts of John
 " Cooke, Robert Wynne, and Samuel Wadley,
 " late overseers of the parish of Cheltenham. The
 " sessions, on appeal, confirmed the allowance, and
 " stated the following case: at a vestry held the
 " second of May 1783, in the parish church of
 " Cheltenham, pursuant to notice published in the
 " church for that purpose, it was agreed by the
 " persons present, being upwards of thirty, and oc-
 " cupiers of houses and lands in the parish, that a
 " person should be appointed to assist the church-
 " wardens and overseers in the execution of their
 " office (such parish being very extensive, and
 " much burthened with poor): and accordingly
 " one Giles Hooper was, by the majority of persons
 " then present, being twenty-six, and among whom
 " was John Greenwood, one of the appellants, ap-
 " pointed such assistant: which twenty-six persons
 " signified their assent thereto by signing their
 " names at the foot of an agreement entered in the
 " churchwarden's books. The said Giles Hooper
 " by such agreement was to be paid by the over-
 " seers, out of the money to be collected for the
 " poor rates, twenty pounds, as a salary for exe-
 " cuting the said office of assistant. Walter Welch,
 " one of the appellants, not approving of the man,
 " though he approved of the measure, was present
 " at such meeting, but did not sign the said agree-
 ment.

" ment. The other appellants, Robert Bendall
 " and John White, were not present at the meet-
 " ing, nor ever assented to the appointment. There
 " are many other inhabitants and occupiers of
 " houses and lands in the parish, who were not
 " present, and whose assent was not had to the ap-
 " pointment of such assistant. It is not customary
 " in the parish to have such an assistant. The
 " overseers had in their accounts taken credit for
 " twenty pounds, as paid by them to the said Giles
 " Hooper, for a year's salary. Lord Mansfield
 " gave the judgment of the court as follows :

" It is a hard case upon these officers, who have
 " paid the money by the direction of the parish,
 " and no fraud or contrivance imputed: *but I can-*
 " *not make it a legal act; it is a great burthen; but*
 " *the statute meant to throw it on the overseers, and*
 " *that they should do it without fee or reward.* Mr.
 " Bearcroft said it was hard, and on the recom-
 " mendation of the court, he would undertake that
 " the twenty pounds should be allowed, and each
 " party pay their own costs, on the order being
 " quashed. Order quashed," whereby the allow-
 " ance was determined to be illegal.

Your committee conceiving that Mr. Locke's
 statement does not come within the meaning of
 any of the acts of parliament, relative to the over-
 seer's accounts, they have made the following ex-
 tracts relative to the making up, delivery, and al-
 lowance of them.

By 43d Eliz. chap. 2. sec. 2. " The church-
 " wardens and overseers, or *such of them as shall*
 " *not be let by sickness or other just excuse,* to be al-
 " lowed by two justices of peace as is afore-
 " said, shall, within four days after the end of
 " their year, and after other overseers nomin-
 " ated, make and yield up to such two justices of
 " peace as is aforesaid, true and *perfect* ac-
 " counts

" counts of all sums of money by them received,
 " or rated and sessed, and not received, and also
 " of such stock as shall be in their hands, or in the
 " hands of any of the poor to work, and of all other
 " things concerning their said office ; and such sum
 " or sums of money as shall be in their hands, shall
 " pay and deliver over to the said churchwardens
 " and overseers newly nominated and appointed as
 " aforesaid, upon pain that every one of them,
 " without lawful cause as aforesaid, being negli-
 " gent in the execution of the orders aforesaid, be-
 " ing made by and with the assent of the said
 " justices of peace, or any two of them, to forfeit
 " for every such negligence twenty shillings."

By sec. 4. " Any two such justices of the peace
 " may commit to prison every one of the said church-
 " wardens and overseers, who shall refuse to account,
 " there to remain without bail or mainprize, until he
 " have made a true account, and satisfied and paid
 " so much upon the said account as shall be re-
 " maining in his hands."

By 17 Geo. 2. chap. 38. sec. 1. " The church-
 " wardens and overseers of the poor shall yearly,
 " and every year, within *fourteen days* after other
 " overseers shall be nominated and appointed to
 " succeed them, deliver in to such succeeding over-
 " seer, a just, true, and *perfect* account, in writing,
 " fairly entered in a book or books to be kept for
 " that purpose, and signed by the said churchwar-
 " dens and overseers hereby directed to account
 " as aforesaid, under their hands, of all sums of
 " money by them received, or rated and assessed,
 " and not received ; and also of all goods, chat-
 " tels, stocks, and materials that shall be in their
 " hands, or in the hands of any of the poor in or-
 " der to be wrought, and of all monies paid by such
 " churchwardens and overseers so accounting, and
 " of

" of all other things concerning the said office."
 " And shall also pay and deliver over all sums of
 " money, goods, chattels, and other things as shall be
 " in their hands, unto such succeeding overseers of
 " the poor, which said account shall be verified by
 " oath, or by the affirmation of persons called
 " Quakers, before one or more of his Majesty's
 " justices of the peace, which said oath or affirma-
 " tion such justice or justices is and are hereby
 " required to administer, and to sign and attest the
 " caption of the same, at the foot of the said ac-
 " count, without fee or reward; and the said book
 " or books shall be carefully preserved by the
 " churchwardens and overseers, or one of them, in
 " *some public or other place*, in every parish, town-
 " ship, or place; and they shall and are hereby re-
 " quired to permit any person there assessed, or *li-*
 " *able to be assessed*, to inspect the same at all sea-
 " sonable times, paying six-pence for such inspec-
 " tion; and shall upon demand forthwith give
 " copies of the same, or any part thereof, to such
 " person, paying at the rate of six pence for every
 " three hundred words, and so in proportion for
 " any greater or less number."

By the sec. 2. " In case such churchwardens
 " and overseers of the poor, or any of them, shall
 " refuse or neglect to make and yield up such ac-
 " count, verified as aforesaid, within the time here-
 " in before limited or appointed, or shall refuse or
 " neglect to pay and deliver over such sum or sums
 " of money, goods, chattels, and other things in
 " their hands, as by this act is directed; in either
 " of the said cases it shall and may be lawful to and
 " for any two or more justices of the peace, to
 " commit him or them to the common gaol, until
 " he or they shall have given such account, or shall
 " have paid and yielded up such monies, goods,
 " chattels,

“ chattels, and other things in their hands as afore-
“ said*.”

In the case of the King against Sedgcold, 10 Geo. 2. it was resolved, that the justices may *fine* overseers, as well as *imprison* them for refusing to account.

But though the justices may commit them to prison, if they refuse or neglect to deliver their accounts within the time limited, yet in Walrond's case, Devon, Lent assizes, 1719, it was resolved by Lord Chief Justice King, that the justices cannot commit an overseer for bringing in an account *to which they object, but that they ought to hear it, strike out what is amiss, and balance the account.*

In the case of the King against Bletshaw and others, Mich. Term, 7 G. 2. it was determined a mandamus will lie against the old overseers to compel them to deliver their books and papers to their successors. And in the case of the King against Clapham, overseer of the poor, Trinity, 24 and 25 G. 2. 1 Wilson's Reports, 305. a mandamus was granted to oblige the old overseer of the poor to deliver over the books of the poor's rates to the new overseers; for, by the court, they are public books, and ought to be delivered over by one overseer of the poor to another, that all the parishioners may have access to them, and the overseers and churchwardens ought to have the custody thereof.

By the 43 Eliz. chap. 2. sec. 4. “ If any person
“ shall find themselves aggrieved with any act done
“ by the churchwardens and overseers, and other
“ persons, or by the justices of peace, the justices
“ at their general quarter sessions shall take such
“ order therein as to them shall be thought convenient.”
By

* Mr. Unite, as overseer in the year 1791, received a considerable sum of money arising from the sale of a person's effects, which, with *other monies*, do not appear yet to be accounted for.

By the 17th Geo. 2. chap. 38. sec. 4. " If any
 " person shall find himself aggrieved by, or have
 " any material objection to such account as afore-
 " said, or any part thereof, or shall find himself ag-
 " grieved by any *neglect*, act, or thing, done or
 " omitted *by the churchwardens, overseers, or justices*,
 " such person giving reasonable notice to the
 " churchwardens or overseers of the township, par-
 " ish, or place, may appeal to the next general
 " or quarter sessions of the peace for the county,
 " riding, division, corporation, or franchise where
 " such township, parish, or place lies, and the jus-
 " tices there assembled shall receive such appeal,
 " and hear and finally determine the same." " But
 " if it shall appear to the said justices that reason-
 " able notice was not given, then they shall ad-
 " journ the said appeal to the next quarter ses-
 " sions, and then and there finally hear and de-
 " termine the same. And the said justices may
 " award and order to the party for whom such
 " appeal shall be determined, reasonable costs,
 " in the same manner as they are impowered to do
 " in the case of appeals, by the statute of 8 and 9
 " Wm. 3. chap. 30."

In the case of the King against Bartlett, Temp. Lord Chief Justice Hardwicke, and in the case of the King against Whitear and others, it was determined, that previous application to the magistrates was necessary, before the inhabitants can appeal against the overseer's accounts. And it seems now determined, that this appeal must be made to the *next* quarter sessions after the allowance.

Your committee will conclude this head by observing, that it is for the inhabitants to determine whether the officers for the year 1792, ought not to account agreeable to the act of parliament.

ASSESSMENTS.

By 43 Eliz. chap. 2. sec. 1. " The churchwardens and overseers, or the greatest part of them, shall take order from time to time, by and with the consent of two or more such justices of peace as is aforesaid, for setting to work the children of all such whose parents shall not, by the said churchwardens and overseers, or the greater part of them, be thought able to keep and maintain their children : And also for setting to work all such persons, married or unmarried, having no means to maintain them, and use no ordinary and daily trade of life to get their living by : And also to raise weekly, or otherwise (by taxation of every inhabitant, parson, vicar, and other, and of every occupier of lands, houses, tithes impropriate, appropriations of tithes, coal mines, or saleable underwoods in the said parish, in such competent sum and sums of money as they shall think fit) a convenient stock of flax, hemp, wool, thread, iron, and other necessary ware and stuff, to set the poor on work : And also competent sums of money for and towards the necessary relief of the lame, impotent, old, blind, and such other among them being poor, and not able to work : And also for the putting out of such children, to be apprentices, to be gathered out of the same parish, according to the ability of the same parish : And to do and execute all other things, as well for the disposing of the said stock, as otherwise, concerning the premises, as to them shall seem convenient."

By the 13th and 14th Cha. 2. chap. 12. sec. 21. " The overseers of the townships and villages shall from time to time do, perform, and execute all and every the acts, powers, and authorities, for the necessary relief of the poor within the said township

“ township or village, and shall lose, forfeit, and
 “ suffer all such pains and penalties, for the non-
 “ performance thereof, as is limited, mentioned, and
 “ appointed in and by the 43d Eliz.”

The poor's rate having been founded upon the land-tax assessment in this township, it is necessary to understand the latter, in order to have a just conception of the former. It is universally allowed that the land-tax assessment was extremely unequal even at its first establishment, that it still continues so is evident to the most careless observer, and the modern mode of making the assessment will be found to have increased this inequality. Your committee are informed that the rule in this township has been to assess property at one-third of the full value ; but this value, and this third, appear to have been in general arbitrarily estimated, without any regard whatever to the *real* value of the property assessed. It is observable, that though a fixed sum of 877l. is to be raised for the land-tax, yet notwithstanding the increase of buildings in the township, the rate has for several years continued without any diminution. It appears that only sixteen or twenty additions were made to the assessments, for all the increase of buildings in the year 1792, when the town was in the most flourishing state, and several hundred houses were erected, and upon actual survey of one division, it was discovered that upwards of 460 houses are omitted in the assessment.

In order to give some general idea of this inequality, irregularity, and exclusion from taxation, your committee have made the following statement. The poor rate assessment upon real property, of 5s. in the pound, grounded on the land-tax assessment, amounts to 8743l. 18s. Supposing this rate to be in the proportion of one-third, the whole annual value of the property in the township

ship appears to be only 104,926l. 16s. Whereas the *original* police assessment of 1s. 6d. in the pound, taken at two-thirds of the actual value, amounted to 10,009l. So that by this last assessment, the full annual value of the property in the township appears to be 200,179l. And there can be no doubt this falls considerably short of the true annual value of all the property in the township.

Your committee do not hesitate to declare, that the present mode of making the poor's rate assessment is not only extremely unequal, but illegal, both with respect to the time and the persons rated.

The language of the 43 Eliz. runs thus: "And also to raise weekly by taxation of every *inhabitant*, parson, vicar, and other, and of every *occupier* of lands, houses, tithes impropriate, propriations of tithes, coals, mines, or saleable underwoods."

It has been determined that a poor's rate ought not to be made for a whole year, or even half a year. It seems formerly to have been the law, to make the rate monthly; but in the case of the overseers of Bishopsgate v. Beecher, Michaelmas 7 Geo. 1. and Mod. 10. a rule was made upon the alderman, that he should grant his warrant to distrain for the tax for one quarter of a year. And in the case of the King against the overseers of Saint George's, Middlesex, 10 Geo. 3. 2 Blackst. Reports, 694, Lord Mansfield said that it seemed full as well to make a rate for three months, as for one month, and refused the application for a mandamus to compel the overseers to make a monthly rate; so that it may be inferred that the legal mode now is to make the rate *quarterly*.

The case of the King v. Audley, Mich. 12 Wm. 3. Salkeld 526, will correct the error of many individuals, in supposing the poor's rate to be a standing

standing rate. Holt Chief Justice, in giving judgment said, " the rate must be quashed, because the justices have no authority to make a standing rate, or confirm an old rate. By the 43 Eliz. chap. 2. the rate must be equal, to which purpose it must continually alter as circumstances alter." In the case of the King against Uttoxeter, it was adjudged, that the allowance of a poor's rate by two justices, is merely a *ministerial act*. And in the case of the King against the justices of Dorchester, it was determined that the justices allowance of a poor rate was only a *matter of form*, and an attachment was issued against them for refusing to sign it.

The society will easily perceive the illegality of the present mode of making the assessment to the relief of the poor in this township, when they are informed that the poor's rate is a charge upon the tenant or occupier, and not upon the landlord. In the case of the King against Clerkenwell, Hilary 2. Geo. 1. it was determined, that a poor's rate made according to the land-tax assessment, was not good. In Sir Anthony Earby's case, 9 Charles 1. Bulstrode 354. upon complaint made to the justices of assize for the county of Lincoln, that the overseers of the poor of Boston had assessed Sir Anthony Earby to the poor's rate, by virtue of the 43 Eliz. chap. 2. for divers lands there in the occupation of different tenants, who paid rent to him for the same. Hutton and Croke, justices, said, that by the words and meaning of the 43d Eliz. chap. 2. the overseers can only assess the occupiers of the land, and not the lessors who receive the rents ; for by the law, the occupiers of the land are only to be charged, and this in regard of their possessions, and not the lessor in regard to the rent received, and so they declared that it hath been also thus resolved by all the judges of England. In the case of Reed and Starkey, Mich. 11. G. 1. 8 Mod. 314. it was determined

mined that the poor's rate is a *personal* tax, in respect of the land. And in case against Stephens, it is said to be a tax in respect of the land, but not on the land, nor payable out of it, *for the personal estate only is subject to it.* In the case of the King against Gardner, Trinity 14, Geo. 3. Cowper 79. Lord Mansfield said the principle is this: That by the 43 Eliz. chap. 2. no man can be rated, except as an occupier or inhabitant; and in the case of the King against St. Bartholomew the Less, the general rule must be followed, that rule is, that you must find an occupier to be rated. It has also been determined, that the property is not rateable, unless there is some person in the beneficial occupation in it.

Your committee conceive the custom in this township, and the following decisions will remove every doubt with respect to the rateability of personal property.

The King against John Hogg, 27 Geo. 3. 1 Term. Reports 721. Saturday 12 May, 1787.

The following case was stated for the opinion of the court. John Hogg was rated to the relief of the poor, for a building called the Engine House, which consists of a bay of building, about 18 feet long and 19 wide, in which there is a carding machine for manufacturing cotton. The engine is not fixed to the premises, but capable of being moved at pleasure; the building, independent of the machine, is worth only two guineas per annum, for which the appellant is willing to be rated. The building and machine together are rated at 36l. The usage of the town of Ribchester has been not to rate personal property. The case was argued twice, and Mr. Justice Buller gives his opinion in the following language. "I have always been of opinion, that it would have been better to have given a direct opinion at once, upon the construction of the 43 Eliz. chap. 2. than to state particular

ular cases, in order to see whether they formed exceptions to the act, without giving an opinion on the general construction of it in the case of Atkins and Davis, I stated the principle to be that every man should pay according to his ability; it seems to be a principle of natural justice, and if that be right, the court has nothing to do in doubtful cases, but to see how they can be adapted to the principle. In that case I agreed with the court, that we cannot impose a new tax on the subject by construction; we are not to make, but to explain the law. But I then thought, and still do think, that as a general question, personal property is rateable; and the question ought always to be, whether the particular case be an exception to the general rule. I am very well aware of the great difficulty of rating personal property in all cases, but if it can be done, we must pronounce the law, and I think by law it is rateable."

Now in this case it is objected, that the property is distinct in its nature, that the building and the engine are not the same, because the former would go to the heir, and the latter to the executors; this may be so in some cases, but I think the objection is perfectly immaterial here.

If the house be freehold, it will go to the heir; if leasehold to the executor, and if the engine be distinct from the house, that at any rate would go to the executor; *but if the property be in its nature rateable, it is indifferent to whom it will belong.* However, in this case, it is clear that both the engine and the house go together, for they are in the hands of a leaseholder, they are rented together, and therefore would go to the executor. But in my opinion that does not make any difference in the question.

The counsel for the appellant then objected, that this is a rate on manufactures: I agree that it is so; yet

yet it is not a rate on labour, which cannot be maintained, but on the produce of labour, and the produce of labour is rateable. What a person may acquire in a profession, is *noteo nomine* (under that name) rateable; but if with his profits he purchase land, &c. that may be rated.

Therefore in questions of this kind, we are not to go into the manner in which the property may have been acquired, but the question ought always to be, whether *the thing which* exists is to be rated. In the present case, the house and the engine are let together as an entirety: and upon this ground also I am of opinion that the rate is good."

The other judges concurred in opinion, and the rate was confirmed.

The King against Page, Term Reports, 4 vol. 543. Feb. 3, 1792. In this case it was determined that the tolls of a navigation are rateable, at the parish where the voyage is completed, even though collected in a different place, because the tolls become due where the voyage is completed.

Lord Kenyon, in giving judgment, expresses himself as follows: "The ground on which my opinion proceeds is, that where a person has a valuable interest in any parish or township, he ought to contribute towards the relief of the poor in that parish, in proportion to such valuable interest."

In the case of the King against White and others, Term Reports, 4 vol. 771 Trinity Term, 32d G. 3. Wednesday 20th June 1792.

William Stansmore was rated for his property in the sum of 300l. such personal property consisting of stock in trade as a shopkeeper, which was confirmed at the quarter sessions, subject to the opinion of the court of King's Bench. The court stopped the argument, saying, that it could not be disputed, and the rate was ordered to be confirmed.

The disproportion between real and personal property,

property, in the assessment, has long been justly complained of. Agreeable to the prevailing practice, it appears that 50,000*l.* invested in building, to pay $7\frac{1}{2}$ per cent. would produce an annual rental of 3750*l.* which, if assessed at one-third, is 1250*l.* and supposing the ley to be 5*s.* in the pound, the builder would pay 312*l.* whereas, had the money been invested in trade, he would have been charged with at most three guineas, a proportion of 300 to 1.

Your committee conceive it to have been the intention of the legislature, that each inhabitant should contribute towards the support of the poor, in proportion to his ability. (See Appendix, No. 5.) This proportion ought to be certain, and not arbitrary,—the time of payment,—the manner of payment,—the quantity to be paid ought to be plain and clear to the contributor, and to every other person; where it is otherwise, every person subject to the tax, is put more or less in the power of the assessor or collector.

The best manner of making the assessment will be determined by the most easy mode of ascertaining the value of the property, *in respect to the occupation of which* any person is liable to be rated, and the actual rent or produce immediately presents itself to our view. Property is only valuable as it is productive, and when it ceases to be so, it is no longer valuable. Houses not inhabited ought to pay no tax. A tax upon them would fall altogether upon the proprietor, who would thus be taxed for a subject which afforded him neither convenience nor revenue. Houses inhabited by the proprietor ought to be rated, not according to the expence of building, but according to the rent which an equitable arbitrator might judge them to bring, if let to a tenant; and this manner of rating by the house rent, will in general be found the best

mode of ascertaining the ability of the person to pay, being perhaps the best criterion to judge of the narrowness or liberality of a man's whole expenditure. By the 43 Eliz. it was the intention of the legislature that the rich *should be obliged* to contribute to the support of the poor, and your committee will not waste the time of the society, in commenting upon the impolicy of making rates, *in such a manner as to leave no mode to enforce the payment of them.*

Your committee are of opinion, that great part of the rates have been lost, merely by the present illegal mode of making them for a whole year, and recommend that they be made in future *quarterly*, agreeable to the law of the present day, upon the *occupiers and inhabitants*. The 17 Geo. 3. chap. 38. having provided that the tenants shall pay in proportion to the time of their respective occupations. See Appendix, No. 2.

It has been objected to this mode of making the assessment, that numbers would in consequence gain settlements, and the expence of the poor in the township be considerably encreased; but your committee beg leave to notice, that the obligation to contribute to the support of the poor, is only co-extensive with personal ability, and that by the present mode of rating, the landlord, in respect of the property in the occupation of the poor, it is nothing more in effect than assessing the poor, to the support of themselves, as the landlord causes them to refund in the rent what he has already advanced to the township for their relief. It is merely a change of property, attended with expence. The money is first advanced by the landlord to the overseers, and then passes from the overseers to the poor tenant, who afterwards pays it back again to the landlord in the rent. Every objection to this mode of
rating

rating will vanish upon investigation, and the collection will be greatly facilitated.

Your committee have here specified the property, in respect to the possession of which persons have been determined to be liable to be rated to the relief of the poor.

By the 43d Eliz. chap. 2. "The poor may be relieved by taxation of every inhabitant, parson, vicar, and other, and of every occupier of lands, houses, tithes impropriate, propriations of tithes, coal, mines, or saleable underwoods in the parish."

"A person living out of a parish, but having lands in his own occupation and manurance, within the parish, is *as the occupier* of such lands, rateable to the poor." Jeffery's case, 5 lo. 66. Paget v. Crompton, Cro. Eliz. 659.

"Things real, which render an annual revenue, shall be rated—as shops, sheds, &c." 4 Com. Dig. p. 103.

"The parson of the parish is liable to the poor's rate." Hopkins' case, 3 Keble, 225.

"A parson is liable to the poor's rate, though he has let his tithes to the parishioners." Rex. v. Bartlett, Viner 427.

"Payments in lieu of tithes, settled under a compromise between a parson and a parish, are rateable to the poor." Rann v. Picking, Cald. 196.

"A vicar is liable to the poor's rate in respect to his tithes." Strange 77.

"The tax must be upon the parson, although he has agreed that the tenant shall take the tithes." 1 Stra. 524.

"A bishop is liable to be rated in respect of his palace." 3 Keb. 572.

"Ground rents are liable." Comb. 62.

"A corporation seised of lands in fee for their
own

own profit, are within the meaning of 43 Eliz. *Inhabitants and occupiers* of such lands and liable to be rated." Rex. v. Gardner, 3 Cowp. 79.

"Ships are rateable to the poor of the parish to which they belong. So is stock in trade." Rex. v. S. White and others. 4 Term Reports, 771.

"The tolls arising from the erection of a sluice upon a navigation, are rateable to the relief of the poor of the parish where the sluice is situated." R. v. Cardington, Easter, 17 Geo. 3. Cowp. 581.

"A sum of money, made payable annually by the owners of land in lieu of tithes, is liable to the poor's rate." Lowndes v. Horne and others. 2 Blackst. Rep. 1252.

"A pension payable to a parson liable to the poor's rate." Ibid.

"The profits of a weighing machine house are rateable." The King against Saint Nicholas, Gloucester, Cald. 262.

"A private building always used as a chapel, and by contract, never to be used for any other purpose, is, if a profit is made of it, rateable to the poor." Robson v. Hyde, Trin. 23 Geo. 3. Cald. 310.

"The warden of the Fleet is liable to the poor's rate for the profits of his office." The King v. Eyles, Hil. 24. Geo. 3.

"Lands purchased by a company, and converted into a dock, according to an act of parliament, which declares that the shares of the proprietors shall be considered as personal property, are rateable to the poor, in proportion to the annual profits." The King v. Dock Company of Hull, 1 Term Rep. 219.

"No point is better settled than that tolls are rateable." Rex. v. Mayor of Wickham, 3 Keb. 540.

"The profits arising by tolls from a navigable canal,

canal, are rateable to the poor." The King v. the Undertakers of the Aire and Calder Navigation, Mich. 29 Geo. 3. 2 Term Rep. 660.

"The tolls of a navigation are rateable at the place where the voyage is completed." Rex. v. Page.

"The pantheon, playhouse, and other places of public amusement, are rated." Rex. v. Rebowe, 12 G. 3. Cowp. 583.

"The tolls of a bridge are liable." Dougl. 292. 305. n. 2d Ed.

COLLECTOR.

The duty which your committee owe to the society, compels them to relate facts under this head, which may perhaps be unpleasant to many. It does not appear that these books have been before the magistrates for three or four years past, agreeable to the act of parliament, nor any complete settlement of them taken place within that period. Your committee can only observe generally, that the amount of the assessment for 1792, was upwards of 9000*l.* and that Mr. Locke by his account appears to have received 5610*l.* 6*s.* 10*d.* within that year, from the collector. There is not much for the society to approve of, when it is considered that Messrs. Jones's debt was increased 485*l.* 13*s.* 6*d.* and that they received 95*l.* 10*s.* 6*d.* for commission and interest, a sum greater than the collector's salary, at a time when there were between 3 and 4000*l.* uncollected of that rate, besides several thousands in arrear of the years 89, 90, and 91.

In August 1793, when this society was first instituted, there appears to have been about 10,000*l.* uncollected, and notwithstanding the assistance lately afforded by the society in the collection, there are several thousand pounds of the years 90, 91, and 92, at this present time in arrear, a great
part

part of which it is feared must now be lost, merely for want of having been duly collected. The collection of the poor rate seems to have been very much neglected through Mr. Wharmby's other engagements *, and the collection of the police rate has been *frequently* assigned as an apology for the delay in producing his accounts; but what can apologize for the governor's petty cash book being unsettled from October 1793, and for the circumstance of the 1300l. now owing for change, MERELY FOR WANT OF DUE COLLECTION?

The office of collector not being intended for a sinecure, unless it be permitted by the negligence of the ley payers, your committee advise that proper active collectors be appointed, that the public interest may no longer suffer from the present system of borrowing money, in preference to collecting the rates, and will finish this head by recommending the appointment of a committee for the express purpose of settling the collector's books.

* Infirmary, Police, Library, Lying-in, Literary and Philosophical Society, Highway Ley, Church Ley, and Prosecution of Felons, several private Stewardships and Trusts.

THE WORK-HOUSE.

THE Institution established in this superb, building, so far from being of public utility, is descending into a common nuisance, and a mere receptacle and nursery of vice, filth, and disease. Your committee are justified in this observation by the nature of the expenditure at this place, and the present state and condition of its inhabitants, which afford much matter for observation.

It is conceived the expence of flour, 228l. 6d. bears no proportion to the cost of butcher's meat, 367l. 4s. 1d.—The expence of snuff and tobacco, is nearly equal to that of cheese and potatoes together; and the cost of tea and groceries, amount to more than double the expence of both the latter. From the shameful waste of the coals, it is easy to conceive the expence of them could not be less than 169l. 9s.—The item of the apothecary's salary lately advanced to 30l. per annum, gives occasion for your committee to express their surprise that no notice has yet been taken of the intimation given some time since, that a number of the faculty would attend the house, upon a plan similar to that of the Infirmary, particularly as there are instances of persons being ill near two years of venereal complaints; in short, when it is considered, that the number in the work-house was so great as to create an expence of 2,125l. 12s. 2½d. and that their labour only produced 204l. 18s. 9d.

all farther observations and arguments to prove the necessity of regulation become superfluous.— From Easter 1791 to Easter 1792, there were 200 in the house; and the produce of their labour amounted to 224l. 12s. 2½d. From Easter 1792 to Easter 1793, the average number increased to 250, and the labour produced 204l. 18s. 9d. From Easter 1793 to February 17th, 1794, during which period the average number has not been less than 400, the earnings have only amounted to 99l. 7s. 7d. a sum inadequate to defray the governor's petty expences, on which account the settlement of his book was deferred from October to February. And if the expence of snuff and tobacco has increased in proportion with the numbers since 1792, there is every reason to believe the produce of the labour will scarcely be equal to it.

It is now upwards of twelve months since the removal from the old house, *in which period the labour has not produced half the sum with double the number of people, compared with the year 1791.*

A plan has been formed and a book prepared for giving in a general statement of the work-house, agreeable to the act of parliament, which your committee regret to find discontinued.

The last time the people were counted there were 477, and it is now supposed they are about 500.* No account of the internal manufacture, which chiefly consists of winding yarn, appears to be kept but in the governor's petty cash book.

There are no rules for the internal government of the house, agreeable to the act of parliament, and of course no subordination or regularity.

Agreeable to the 22d section of the act, a separate account of the cost of this building ought to

* About 100 were discharged a few days since.

to have been kept, but this has been done in a manner that your committee can form no accurate idea of the sum which has been laid out:—By N^o. 3 in the appendix, it appears that 5,700*l.* has been borrowed upon this account, which with the 3,000*l.* produced from the sale of the old work-house, *could not legally be applied to any other*, and in addition to these sums, a considerable debt is now owing upon this account.

Hitherto this edifice has only been the means of increasing the burden of the poor upon the township, and unless some mode is immediately adopted to remedy the grievance, it is likely to continue an accumulating evil.

THE REGULAR OUT-POOR.

It is the general opinion, even of the officers themselves, that many who come under this denomination are able to maintain themselves without assistance. The large sum of money expended in the work-house, ought to operate as a reduction of the sum paid to the poor *out of* the house.—There can be no doubt that many remain upon the books long after the cause of their poverty is removed.—This evil existed at Shrewsbury, and was removed by the institution of the house of industry.

Your committee beg leave to quote from Mr. Wood's pamphlet upon this subject.

“ A very considerable saving was produced, by the disallowance of regular, constant weekly pay.—I mean to distinguish between *constant* weekly pay, and that which it may be found necessary *occasionally* to allow in times of sickness, or temporary distress. Great numbers, through the interest of their friends, the mistaken kindness of overseers, or their being *at the time* in real want of such al-

lowance, were put upon the weekly pay list; and when once their names were entered there, the allowance was continued long after the necessity—where there was any—had ceased to exist.”

CASUAL POOR.

Under whatever description the relief to the poor is distributed—the disbursements are equally great. Having noticed the very large expenditure in the poor-house, and the payments to the regular out-poor, the amount of the expences under this head are not inconsiderable, and within the last twelve months has increased to an enormous sum, notwithstanding the relief afforded by that most excellent and truly benevolent institution the Stranger's Friend Society.

It will be sufficient for your committee to contrast the expences of relieving the casual poor in this township, with those of the city of Norwich in the year 1786, which only amounted to the trifling sum of 58*l.* though the whole expenditure was nearly 18,000.

BASTARDY ACCOUNT.

In some parishes your committee have been informed, this is rather an account of profit than otherwise, and the large sum now demanded, for what is called *hush money*, entitles the inhabitants to expect that it should be the case in this township; and your committee are of opinion it would be so, if properly managed. It is observable that 973*l.* 13*s.* have been expended, and only 436*l.* 8*s.* 11*d.* received upon this account. Of course, the expence of bastards for the year 1792, appears to be not less than 537*l.* 4*s.* 1*d.* but it is necessary
to

to notice here, that Mr. Edgley has given an account of several years arrears, amounting to 1,219l. 14s. 1d. now due to the township, and even this does not include the whole amount now outstanding.

Whether the account is profitable or not to this township, your committee are unable to determine, from the irregular manner of keeping the books, which have not been properly settled within the last four years; previous to which time, no account appears to have been kept. When the children have been bought off *after* the order for maintenance, neither the time of the birth, or when bought off, nor even the sum paid, are mentioned in the bastardy books. Where children are bought off *previous* to the order for maintenance, no account appears to have been kept of it in these books—the item being merely inserted in the second church-wardens cash-book, and generally in blank. It is unnecessary to remark the impossibility of auditing accounts kept in this manner, by which all enquiry and investigation is prevented. Tho' your committee are not disposed to convey any reflection, yet they cannot but notice that the mode is exceptionable, because *open to* fraud and collusion. Much confusion prevails from Mr. Edgley, Mr. Hallows, and Mr. Unite occasionally receiving money upon this account, though it appears to be the sole department of Mr. Edgley.

As sufficient securities are, or *ought* to be taken for the regular payment of the money due upon this account, culpable remissness cannot fail to attach somewhere, in permitting so large a sum as 1,200l. and upwards to remain in arrear at a time of such urgency, a great part of which, it is apprehended, will be lost, merely through neglect to enforce the payment.

Law

LAW CHARGES AND EXTRAORDINARIES.

The very large sums paid by the township under this head, deserve serious attention.—The law charges in the constables accounts are very considerable. And the sum stated in Mr. Edgley's account is trifling, compared with the whole amount—which, for want of information, your committee are unable to ascertain with correctness. The extraordinaries are composed also of *law charges* and relief afforded to the casual poor, with other items of the following nature.

	£.	s.	d.
"Nov. 4, To expences, two journies to Radcliffe to visit Edward Brown's family - - - - -	0	14	0
"To a journey to Bury, respecting George Itherwood's settlement - -	0	10	0
"Dec. 11, To at Jockey Club and T. Paine's works, <i>by order of Mr.</i> <i>Leaf</i> - - - - -	0	19	6
"To four men for taking, and the soldier in Newton-lane - - - - -	0	6	0
"TO LIQUOR FOR THE SAME - - -	0	5	3"

The justices clerks were paid 103l. 19s. for business done at the *weekly* sessions at the New Bayley, in the year 1792. And that the society may be informed of the nature of this business, your committee give the following bill of particulars.

"New Bayley Court-house, 6th Feb. 1793.

Particulars of two days charges.

	£.	s.	d.
"Examination of Mar. Hallwell, and removal to Houghton - - - - -	0	9	0
Examination			

	£.	s.	d.
Brought forward	0	9	0
" Examination of John Huntington, } and ditto to Cokerham - - - - - }	0	9	0
Ditto, of Aaron Hudson, and ditto } to Blackwell - - - - - }	0	9	0
Ditto, of Ann Hallau removal to Bumity	0	9	0
Mary Drabble's order of bastardy - -	0	6	0
Two summonses - - - - -	0	2	0
Mary Colwood's order of bastardy - -	0	6	0
Examination of Mary Dean, and re- } moval to Liverpool - - - - - }	0	9	0
Ditto, Ann Hodgson, ditto to Ellam, } Lancashire - - - - - }	0	9	0
Twenty summonses - - - - -	1	0	0
Six passes - - - - -	0	6	0
Examination of Betty Simson touch- } ing her settlement - - - - - }	0	5	0
Ditto, Henry Finley, and removal to } Bewdley - - - - - }	0	9	0
Ditto, Cat. Matun, ditto to Liverpool	0	9	0
Ditto, Eliz. Robinson, ditto to Roch- } dale - - - - - }	0	9	0
Ditto, Alice Boothman, ditto to Gar- } grave - - - - - }	0	9	0
Three warrants for neglect of family -	0	12	0
Examination and removal of Sarah } Williams to Pendgrast - - - - - }	0	9	0
Ditto, ditto, of Mary Hamlet to } Adington - - - - - }	0	9	0
Ditto, ditto, of Isabella Smith, to } Durham - - - - - }	0	9	0
Four vagrant passes - - - - -	0	12	0
One summons - - - - -	0	1	0"

This bill is cast up 10l. 1s. £9 7 0"

New

“ *New Bayley Court-house, 6th Nov. 1793.*

	£.	s.	d.
“ Two summonses - - - - -	0	2	0
Examination of Alice Wood, and re- moval to Haslingden - - - - -	0	9	0
Ditto, of Betty Whitworth to Failf- worth - - - - -	0	9	0
Ditto, of Mary Kuling to Bingham in the Vales - - - - -	0	9	0
Ditto, of E. Tomlinson to Woolton Wood - - - - -	0	9	0
Ditto, of Mary Boon, to Mire - - -	0	9	0
Ditto of Mary Pamdoe to her settlement	0	5	0
Ditto, of Sarah Ruffell to St. John's, Chester - - - - -	0	9	0
Warrant against Samuel Lowe - - -	0	4	0
Examination of Sarah Barrett, and order on John Lygoe - - - - -	0	6	0
Ditto, of Mary Wilkinson to Norwich	0	9	0
Ditto, of Mary Cookson to Bentley - -	0	9	0
Four orders for relief of militia men's wives - - - - -	0	8	0
Thirteen summonses for poor rates - -	0	13	0
Summonses and paffes - - - - -	0	16	0
	£6 6 0”		

Since the date of the above bills, the fees, upon a removal order, have been increased to 14s. There is now paid upon each order, 5s. for examination, 4s. for removal order, and of late, 5s. *for moving the bench*. From May 1st 1793, to the 6th of November last, a period of six months, the payments at the weekly sessions amount to 103l. 18s. It is the opinion of your committee, that this, and other business of a similar nature, might
be

be equally well executed by a person with a fixed salary at much less expence. And the previous approbation of the inhabitants for any considerable law-suit, would be much better than after the expence is incurred.

CONSTABLES ACCOUNTS.

The very large sum taken out of the poor rates quarterly under this head, could not fail to attract the notice of your committee, who conceive the amount to have been considerably enlarged by expences very improperly introduced into these accounts. Mr. Locke's statement differs from Mr. Unite's account a few pounds. In the constables' books, the following resolution is stated, "Nov. 3, 1786, at a very numerous and respectable meeting, this day convened by public advertisement, at the Collegiate and Parish Church of Manchester, it was resolved by a very considerable majority, that, It is the sense of this meeting, that the expences attending the late congratulatory address to his Majesty, be not defrayed out of the poor-ley, signed, John Kearsley, Boroughreeve, Chairman." The committee find the following item of June 30, 1792. "To cash paid Nathan Crompton, S. Clowes, jun. John Ford, and Joseph Thackeray, esqrs. for their expences going to London, to present an address to his Majesty on his late royal proclamation, they having been appointed to go up with it, at a public town's meeting, held at the Exchange, the 4th of June last, 106l. 19s. 6d." Several large sums of money have been taken from the poor's rate, through the medium of the constables account, which ought to have been paid out of the county rate. The expences of celebrating the King's birth-day, amount-

B

ing

ing to 3l. 6s. 6d. are items of so curious a nature, to be paid out of the poor rates, that your committee are not afraid to say, they think it improper that they should be taken from this fund, and that, whatever expence individuals may incur in rejoicing upon this occasion, ought to be defrayed by themselves. If the constables chuse to make use of it as an opportunity of treating their friends, they ought not to be permitted to refund themselves from the poor's rates. The committee think the proposal of the Boroughreeve in the year 1791, stated in the printed paper, in the appendix, circulated at the time ought to have been agreed to by the constables. When it is considered that the society has no political relation, it is impossible to put any other construction upon these observations, than merely to notice the impropriety of applying money collected for the relief of the poor to other purposes. The plan of auditing the constables' accounts, adopted last quarter, seems the best mode to correct an improper expenditure in future.*

THE MANCHESTER ACT.

30th. GEO. ch. 81.

Your committee have not been able to discover any utility that has resulted to the township since this act was obtained. The powers granted by this act

Note delivered to the present overseers.

* March 20th, 1794. In consequence of Mr. Bateman's communication of a conversation relative to the overseers reimbursing the *late* constables the balance now due to them, it is declared to be the opinion of the society, that the overseers are not authorized to reimburse the constables any expences without the approbation of the inhabitants. It seems adviseable for the overseers to lay the account before the inhabitants, agreeable to the act of parliament, as was done last quarter; and it is hoped they will be audited in a friendly manner.

act are nearly as limited as those of the 22d Geo. 3. ch. 83, which might have been obtained *by the mere consent of the inhabitants without any expence to the township*. However properly the *sole* superintendence of these institutions might have been originally vested in the magistrates in the reign of queen Elizabeth, yet the improved state of society has, in a great measure, removed the necessity of their frequent interference. And this appears to be the opinion of legislature, from the 22d Geo. 3. ch. 83, requiring that the inhabitants should be consulted upon the objects of that act; and that they should nominate their own officers to carry them into execution. The society will observe, that the inhabitants of Manchester are precluded from this power of nomination by the 44th section of the Manchester act, which recites—
 “Whereas it may hereafter be necessary that a greater number of overseers of the poor should be appointed for the said township of Manchester, than are at present authorized by law: be it therefore enacted, That *on the application of the church-wardens and overseers* of the poor for the said township, for the time being, or any five or more of them, (three whereof to be church-wardens) it shall be lawful for two justices of the peace acting within the division of Manchester, (one whereof shall be of the quorum) and they are hereby authorized and required to nominate, constitute and appoint such number of persons *as the said church-wardens and overseers shall recommend, and as the said justices shall think proper*, to be overseers of the poor of the said township; and such person shall be *annually appointed at the time and in the manner* directed in and by an act of the forty third year of the reign of queen Eliz. relative to the appointment of overseers. And all persons

who shall be so appointed overseers in pursuance of this act, shall have the same power and authority in all respects as if such persons had been appointed overseers of the poor, agreeable to the directions of the said act of the forty-third year of the reign of queen of Eliz. *And the said justices* are hereby impowered to assign and allow unto any such additional overseer or overseers such yearly salary or salaries out of the sums collected for the relief of the poor of the said township, as to them shall seem meet."

It appears to have been the opinion of the church-wardens and overseers, that there has been no occasion hitherto for the appointment of an additional number of overseers. Notwithstanding the increasing expence of the poor in the township, the business seems to have decreased so much of late, as not even to furnish sufficient employment for the officers appointed under the 13th and 14th Charles 2. or it is presumed the head overseer would have been called upon for his assistance, and the other overseers receiving salaries, would not have been engaged in the business mentioned in the following item, taken from the accounts of the deputy constable, who also receives 15ol, a year,

Feb. 17th, 1793.

To Mr. Wharmby, Mr. Edgley, and	} 14 3 6
Mr. Hallows, for taking down the	
nine districts of the town, for the	
balloting the militia - - - - -	

The *six* sections in the act for regulating the meetings of the church-wardens and overseers, and the business to be transacted, leads to a supposition that much business was in contemplation at the time of framing the act, which your committee regret to find has yet proceeded no farther than intention

intention—even the sixth section directing, that “at the *quarterly* meetings, the accounts of the church-wardens and overseers, and *all other* accounts relative to the execution of the act, shall be *examined and adjusted*, and signed by the church-wardens and overseers,” has not been complied with.

If this examination and adjustment be intended to be in the nature of an audit—your committee have to remark, that it is the first time they have observed public accountants, being appointed to audit their own accounts; and their observations upon Mr. Locke’s statement, will shew the wisdom of the measure.

The very loose manner in which the 31st sect. is penned relative to the rates, ought not to pass unnoticed; *neither the manner of making the rates, nor the persons or property to be rated, are at all defined.*

THE REFORM.

Your committee would not think they had discharged their duty to the society, if they did not, after pointing out the existing abuses, propose a plan for reforming them. They are relieved from any difficulty on this subject, by recommending the plan of the Shrewsbury house of industry; of the superiority of which, they are satisfied with the opinion of the philanthropic Mr. Howard, who, after his laudable researches declared, it might vie with the best regulated institutions of the kind in the kingdom. The society will be convinced of the utility of this institution, by an attentive perusal of Mr. Wood’s very well written pamphlet on the subject. And your committee are of opinion, the following account of the principles and plan of the institution, in Mr. Wood’s language, will not be unseasonable,

“ To

“ To provide a comfortable asylum for the deserving poor, whom age, disease, or infirmity have disabled from pursuing their various employments. *A house of industry*, under the direction of a board sufficiently numerous to attend to the various departments which will demand their care: and by a well digested plan and regulations, maturely weighed to introduce that *method* and *order* which will greatly lighten the burden of this attendance. In this house to provide employment for those poor who are able to work, but are either averse to labour, or cannot otherwise procure it;—those who are thrown upon the parish;—those children whom it is obliged to take care of;—and those also whom the parents, though industrious, are unable to maintain. By firmness and resolution, tempered with gentleness and humanity, to introduce and establish among the members of this family, a habit of labour, of cleanliness and decency. To provide therein for the regular discharge of those religious duties, which have a tendency to correct their morals;—and most especially to furnish the means of instruction for the children and youth; and by *a total and complete separation of these from the abandoned and depraved*, to place them out of the way of temptation, and prevent the fatal contagion of profligate discourse and vicious examples. To encourage *all* by treating them with humanity and good humour, and distributing among them suitable rewards, in proportion to their industry and good conduct: and to punish the refractory and disorderly, by withholding those rewards, by solitary confinement, or in extreme cases, by corporal punishment.

“ With respect to the out-poor, or those whom it may be necessary to relieve occasionally, without taking them into this house;—to endeavour to
guard

guard against their frauds;—to acquire a knowledge of their characters and dispositions;*—to extend all necessary relief and assistance to the deserving; but to withhold that assistance where it is found, upon careful investigation, to be unnecessary; particularly from those clamorous claimants who seek it only as a substitute for labour, and as a means of gratifying their propensity to indolence and vice. Under one or other of these general outlines, the bye laws and regulations established by the directors of the *Shrewsbury house of industry*, may all be classed and arranged."

This act provides—"That the inhabitants of the parishes being rated and assessed, and possessed of an estate or annuity of thirty pounds, or being rated at fifteen pounds per annum, be incorporated as guardians of the poor;—that those guardians shall elect twelve directors; and that every year, four directors shall go out, and four more be elected in their place and stead: (by which means there always remain eight persons in the direction, who have had some experience in the duties of their office; and every director serves for three years. That the parishoners shall annually elect eight guardians, out of whom the directors shall chuse four, to fill up the places of those who quit the direction. The directors are empowered to purchase or erect the necessary buildings; and to borrow for that purpose any sum of money not exceeding 10,000*l*. and to assign the estates so purchased together with the poor's rates, as a security for the same; to ascertain the sum necessary to be raised by annual assessments,

* It will be found upon trial, that this important knowledge and information, is much more easily procured and attained by a permanent board of directors, than by the annual parochial officers; these latter also furnishing all their aid and assistance in obtaining it.

assessments, for paying the interest of the money so borrowed, for discharging any portion of the debt, and for maintaining the poor;—to issue their warrants to the church-wardens and overseers, requiring them to pay the same into the hands of their treasurer, in such proportion and at such times as they shall judge necessary. The parish officers are required to assist the directors, and carry their resolutions into execution, under a penalty for each default. The directors are empowered to make bye laws, &c. for effecting the purposes of the act; to take up vagrants and other idle and disorderly poor, and employ them in the house, where they shall be subject to such corporal or other punishment for misconduct, as the said directors shall judge necessary; or to hire out any of the said poor for the benefit of the house. The power hereby invested in the board, was requisite for enforcing that discipline, order and regularity which was absolutely necessary should take place and be supported, when the poor of the different parish work-houses came all to be united in one family. The act also provides for a weekly board of directors, in order to receive the applications of the out-poor, and transact the business of the house.

“ The Shrewsbury house of industry was opened for the reception of the poor in the month of Dec. 1783. Mr. Wood states, the advantages of this institution soon became apparent. Notwithstanding the extra charge unavoidable at the commencement of such an undertaking; the expence of maintaining the poor of the united parishes, the *first* year was 1,930l. less than it had amounted to the year before, and 1,259l. less than the average of the three years immediately preceding. Nor was this only a temporary reduction. For though a debt of 7,000l. has been contracted by the purchase

chase of the buildings, the necessary alterations, furniture, &c. the interest of which debt forms a considerable article in the yearly expenditure—yet the poor's rates continue to be lowered one third.* To trace the causes of this success, and point out those regulations which have most materially contributed to it, is the particular design of Mr. Wood's publication, which your committee particularly recommend to the serious consideration of the society.

Mr. Wood gives the following account of the mode of conducting and regulating the house of industry. "I have already observed, that steady, persevering attention on the part of the directors, will always be requisite to ensure the continuance of those advantages which have been derived from this establishment: the 24th and 25th bye laws which provide for the appointment of committees, have had a very salutary effect in promoting this attention. The board of twelve directors are divided into three committees;—one for accounts;—another for the manufactory;—and a third to superintend the distribution of clothing to the poor in the house. At the weekly boards the general business of the parishes and of the house, takes up the whole of the time that can conveniently be spared. These committees meet on other days to transact the business of their several departments. The clothing committee attend regularly once a fortnight: when a list is prepared for them by the steward, of such poor in the house as are in want of clothing. These they inspect personally, and order such clothing as they think requisite; and the preceding distribution being

C entered

* The disbursements of the united parishes for the maintenance of the poor, the year prior to the opening of this house, were 4,605l. 3s. 1½d.

entered in two books kept for the purpose; these accounts are then checked, and signed by them. These books are so made out, as to exhibit at one view, the clothing distributed to each individual in the course of the year, classed under the separate articles, as coats, gowns, shoes, &c. and being cast up once a year, the value of the whole is thereby ascertained; by referring to this account, abuses are easily discovered, and no pauper can embezzle their clothing without detection.

“ The manufacturing committee, in like manner, attend to the general conduct of that concern, and statedly examine the books relating to it. In these books likewise a particular account is kept of the prime cost of the raw material, the charge for carding, spinning, weaving, dying, and dressing each piece of goods, and the sum it is sold for; by which means the profit or loss is clearly ascertained. The committee of accounts occasionally examine the books in which the general accounts of the house are kept, and once a year, the whole of that year's accounts are inspected and passed by them, and a general statement made out and signed. It should here be observed, however, that the weekly receipts and disbursements are always examined at the board, and signed by three of the directors then present.

“ All the directors, agreeable to the 33d and 34th bye laws, alternately act as house visitors; and satisfy themselves by personal observation and inspection, that the rules and ordinances are duly executed and enforced.

“ *All this duty may appear in the detail to be formidable; but in reality a very little time, if regularly allotted for the purpose, is sufficient for the discharge of the whole. From two or three hours, once a fortnight, is all that is now requisite to enable the manufacturing*

facturing and clothing committees to go through the manufacturing business of their respective departments. Less time is sufficient for the committee of accounts. And there is this great advantage in the arrangement, that the accounts and whole business of the house are, or may be, kept in a regular train; the whole goes forward almost mechanically, and a small power thus steadily applied, is sufficient to keep the whole of this great and complicated machine in constant, equal motion.

“ Mr. Wood states that the house manufactory provides *clothing for all the family, (linen, shoes and stockings included;)* the surplus is sold, and the following comparative statement of the years 1788 and 1789, will convey an idea of its progressive improvement.

	1788	1789
"Amount of goods sold*	590 4 9	682 18 5½
Stock in hand at the		
closing each year's	575 8 0½	696 7 4
account - - - - -		
	<u>£1165 12 9½</u>	<u>£1379 5 9½</u>

“ This account does not give the nett profits of the poor’s labour, but it is sufficient to shew that the undertaking has been greatly successful, and is yearly becoming more so.† I have already stated the benefits resulting from it to the united

C 2

parishes,

* Besides the sums above stated, there remained due to the house for goods sold in the year 1788, 163l. 5d; in the year 1789, 205l. 19s. 9d. *The accounts for 1790 are still more favourable.* These accounts are made up annually at the end of July, when the election of four directors takes place.

† The average number of poor in the house is 350. The average number of working poor employed there, about 250.

parishes, by the reduction of the poor's rates, and when the debt contracted by the purchase of the building, &c. comes to be paid off, these benefits will still be more sensibly felt."

Your committee have to observe upon the foregoing statement, that the earnings of the poor, notwithstanding the disadvantages of a newly established institution, and in a country with many local disadvantages, amounted to upwards of 50s. per head a year, *after supplying themselves with every article of clothing*; and from Mr. Wood's account, there is every reason to believe these earnings are now considerably increased. Whereas in the Manchester poor-house, with every local advantage, from Easter 1792 to Easter 1793, when the average number in the house was about 250, the produce of their labour, after deducting the expence of warp, yarn, and web, only amounted to 137l. 8s. 2½d. and the expences of *shoes, leather, cloth, and stockings*, were not less than 367l. 7s. And from Easter 1793 to Feb. 1794, when the average number was not less than 400, the gross produce of their labour only amounted to 99l. It is unnecessary to mention the facility with which a plan, similar to the Shrewsbury house of industry, may be adopted in this township. It is evident that the greatest part of the expence has been incurred by the erection of the work-house; towards establishing an institution of this nature; which, instead of affording the means of enabling the poor to contribute to the support of themselves by their own labour, has hitherto only operated to increase their burden upon the township, in a manifold degree.

When it is considered that 3,000l. produced from the sale of the old work-house, has been expended upon this account;—that 5,700l. has been
been

been borrowed on the same concern, the interest of which, amounting to 489l. 6s. 8d. must be annually provided for; and that besides these sums, there is not less than 5,000l. now owing, which must be immediately liquidated, the necessity of economical regulation is too obvious to require further comment.

It is observable, that the poor's rates were immediately reduced near one half of what they amounted to the year preceding the institution at Shrewsbury, and that they continued at the time Mr. Wood published his pamphlet, to be reduced one third. At Walton on Thames, by similar regulations adopted in the year 1792, the rates were reduced nearly one half, and the gentlemen who superintend the institution, assured the parishioners, the rates would be considerably lower. There can be no doubt, but other parishes have derived considerable advantage from institutions of this nature.

It was lately stated, in the public papers, that in one of the county gaols, (which your committee believe to be Warwick) the labour of the prisoners produced several pounds, after paying the expence of their maintenance. Your committee will conclude their report, with reasons borrowed from Mr. Wood, why the advantages of the Shrewsbury institution cannot be obtained under the present Manchester act, which only admits of an annual establishment, and with his hints to those who may have similar institutions in view.

“To furnish employment for the poor, and compel them to earn their own support, has been found impracticable in parish work-houses, under the direction and management of those officers, who are annually chosen, and annually removed. Their own occupations afford them not sufficient leisure for that regular attendance and attention, which
this

this would require when conducted by them alone, nor could the still more important object of training up the children of the poor to habits of industry and virtue be here attained. In these work-houses, as well as in their private dwellings, they are incorporated with the abandoned and depraved; and from the *same* cause, the *same* effect will be invariably produced: which must continue to be the case, until they are regularly classed, and an absolute separation effected. Here, likewise, more care and attention are necessary than are generally to be expected from parochial officers; and in both cases, the annual change of these officers commonly produce an annual change of plan. New measures are adopted, often founded in caprice, sometimes in self-interest, and almost always ending in miscarriage and disappointment; which, together with the additional charge attending these experiments, operates as a discouragement to all future efforts.

Much unnecessary expence is also unavoidably incurred, by committing the relief and management of the out-poor to annual officers. They are obliged to relieve, because they cannot employ; unacquainted likewise with their poor when they enter upon their office, they are the dupes of their fraud and artifice. And when they begin to acquire a knowledge of their characters and dispositions, they are superseded by others as destitute of this necessary information as they are themselves. It may appear a *bold*, but perhaps will not be found a *groundless* assertion, that nearly one half of the money expended on the parochial poor is misapplied, in consequence of the want of this acquaintance with them, and experience of the artful stratagems they have recourse to, in order to extort undeserved relief. Whilst they can have their wants supplied without labour, they will most certainly remain idle; and to obtain this supply, they are naturally
tempted

tempted to fabricate falsehoods, and impose themselves as objects of charity, upon the officer or the magistrate, indeed when their distresses *are* real, they are commonly produced by that idleness and dissipation, which their dependance upon this parochial relief encourages and promotes. Complaints of the cruelty and inhumanity of parish officers are, it is true, the hackneyed topic of declamation; but it is a certain fact, that vast sums are expended upon undeserving, artful cheats, who impose upon their credulity, nor is it to be wondered at if a discovery of these frauds should too often steel their hearts against that compassion, which ought always to be extended to every object in real distress. It is a dreadful consequence of this defective system, that it exposes the deserving poor to the general suspicion; and gives to the clamorous counterfeit what is denied to the modest claimant, reduced by unavoidable misfortunes to poverty and want.

To this part of my subject, I proceed with much diffidence and timidity; and intreat my candid readers to regard the little I have to offer, as proceeding, not from dictatorial vanity, but from an humble desire to suggest such observations as appear to me, upon a careful investigation, to be of some importance and utility. Experience is the *school* of wisdom; as adversity is of virtue; and the *child* of simplicity may there glean some useful maxims, not altogether unworthy attention from the *man* of superior understanding.

Whether the general establishment of district houses of industry throughout the kingdom at large, be a practicable measure, I presume not to determine. *But certain it is, that those which are placed in large or populous towns have particular advantages.—It is not so difficult to meet with a sufficient number of proper persons to undertake the direction*

rection and management of them; nor is the necessary attendance so troublesome and inconvenient as in the country; where the directors may have several miles to travel. In great towns likewise, the frauds and abuses I have mentioned, more generally prevail; and a reform of those abuses of course produce a more sensible effect, and a more considerable reduction of expence. In such situations, our own experience entitles me to affirm, there can be little doubt, with any tolerable management, of producing a very considerable saving in the annual expenditure; in addition to the other, still more important advantages, and beneficial consequences, on which I have enlarged.

The first step generally taken towards the adoption of such a plan, is to obtain the consent of the inhabitants or parishioners, and to convene a general meeting for that purpose. The next advance is the appointment of a committee, to conduct the business. And here I would beg leave to recommend a precaution, which will be found of very material consequence. Let the committee be well selected, but not too numerous, six, or eight, intelligent, independent persons, will be more likely to act with unanimity and concord, than a greater number. They will naturally be careful, at the time of their appointment, to be furnished with full powers and authority to act for the whole. The committee will find it requisite to apply to parliament for an act, to invest the future guardians and directors with the necessary powers. The Shrewsbury act, has been found by experience to be, upon the whole, very well adapted to answer the end required. But as it is impossible without experience to frame a *perfect* act, so, six years practice has suggested several amendments and improvements, that would be exceedingly useful and salutary. One or two of the most important, I will here point out: and upon applica-
tion.

tion to the directors, or the secretary, any further information that may be desired, will be most readily communicated. The directors have a power given them by the act, to issue their warrants for apprehending vagrants. *This relieves the magistrate from a very disagreeable part of the duties of his office;* and as the directors of houses of industry are more immediately interested in the care and management of the poor; as the requisite qualification for that office establishes a considerable degree of respectability; as their number is a strong guard and security against an abuse of power; and as it would be one great means of establishing a well regulated police in those cities or large towns where the parishes are thus incorporated: there can be no reasonable objection, but on the contrary, very powerful inducements, to vest in the directors a further power, (not less than seven of them being in board assembled,) to take the examination of such vagrants upon oath, and to pass them in the customary manner to their respective settlements; the chairman being authorized to sign such passes. Such a regulation would not only be a great relief to the magistrate, but to the directors and parish officers likewise.

The clause requiring such charitable gifts and donations as are not particularly appropriated to be paid to the treasurer, should be more explicit, and be a little further extended. The directors should be empowered to superintend and control the distribution of *all* charitable gifts and legacies left to the disposal of parish officers, provided such distribution be made agreeable to the directions or wills of the respective donors: and it should be enacted, that no such distribution should be made without the privity, concurrence, and approbation of the board, under the penalty annexed to disobedience of orders.

The clause dissolving the board, and electing twelve new directors together at the end of eight years; by guarding against possible danger, introduces a great real evil; depriving the house of the advantages resulting from that knowledge and experience, gained by having been one or two years in the direction. The guardians should have an optional power to re-elect such directors as have not served three years.

The age of disqualification, should be extended from sixty, to sixty-five, or seventy. There should also be an additional clause, providing that no person or persons should, by reason of their paying to the poor's rates of the parishes so united, be disabled from being a witness upon any hearing or trial concerning the place of settlement; or concerning the vagrancy or removal of poor persons, unless such persons be assessed in the *particular* parishes to which such poor belong, or from which they are removed.

It being very desirable that as much of the Shrewsbury plan as is possible should be immediately adopted in this township, your committee advise the appointment of one overseer in each of the 14 districts of the town under the 44th section of the Manchester act, at the approaching Easter—that it be recommended to them to form a general board of overseers, at the work-house, similar to the board of directors at Shrewsbury—to adopt the principles and regulations of that institution; by transacting the whole of the business at the house; and to pursue such plans as the local advantages of the situation may present, for procuring to the inhabitants of this township, the same benefits which the inhabitants of Shrewsbury have derived from their institution.

APPENDIX.

OF THE POWER AND DUTY OF THE CHURCH- WARDENS IN MAKING RATES IN MATTERS RELATING TO THE CHURCH.

Bacon's Abridgement, 1st vol. Title, Church-warden.

“ **T**HE churchwardens have no right to make
“ any rate themselves exclusive of the par-
“ ishioners, their duty being only to summon the
“ parishioners, who are to meet for that purpose;
“ and when they are assembled, a rate made by
“ *the majority present* shall bind the whole parish,
“ although the church-wardens voted against it.

“ But if the church-wardens give the parish-
“ ioners *due* notice, that they intend to meet for
“ that purpose, and the parishioners refuse to
“ come, or being assembled, refuse to make any
“ rate, they may make one without their concur-
“ rence; for, as they are liable to be punished in
“ the ecclesiastical courts for not repairing the
“ church, it would be unreasonable that they
“ should suffer by the wilfulness and obstinacy of
“ others.

“ On a motion for a prohibition, it appeared
“ that the libel recited, that I. S. dean of &c.
“ had presented that the church and chancel of D.
“ was out of repair, &c. and that *the church-war-*
“ *dens* of the said parish did make or cause to be
“ made, a certain rate upon the inhabitants there-
“ of, towards repairing the said church and chan-
“ cel. And that the church-wardens had accord-

“ ingly repaired the church and chancel, and
 “ beautified the same with ornaments, and that
 “ H. was a parishioner of the said parish, and
 “ refused to pay his proportion of the said rate.
 “ And it being objected, 1st That the church-
 “ wardens *only* could not make a rate. 2dly That
 “ the parson alone ought to repair the chancel;
 “ a prohibition was granted generally to the whole
 “ suit, though it was strongly insisted that the
 “ prohibition ought to go *quoad* (as to) the rate
 “ for repairs of the chancel only.

“ The tax is not rated by the church-wardens,
 “ for they have no such power, but is a common
 “ charge imposed by the major part of the parish-
 “ ioners; *and the church-wardens do no more in*
 “ *assessing them than the other parishioners*; and the
 “ tax will be well assessed by the major part of the
 “ inhabitants, though the church-wardens are
 “ against it; their chief business is in collecting it.”

OF THEIR ACCOUNTS.

“ The church-wardens at the expiration of their
 “ year, are to give up their accounts to *their par-*
 “ *ishioners*, and on refusal may be proceeded against
 “ in the ecclesiastical court, or the succeeding
 “ church-wardens may bring an action of account
 “ against them at common law.”

2. The 17th. Geo. 2. ch. 38, s. 12. recites, that
 persons frequently remove out of parishes and places
 without paying the rates assessed on them, and
 other persons do enter and occupy their houses or
 tenements part of the year, by reason whereof,
 great sums are annually lost to such parishes and
 places, “ it therefore enacts, that where any person
 or persons shall come into, or occupy any house,
 land, tenement or hereditament, or other premises,
 out

out of, or from which any other person assessed shall be removed, or which at the time of making such rate was empty or unoccupied, that then every person so removing from, and every person so coming into or occupying the same, shall be liable to pay such rate in proportion to the time that such person occupy the same, respectively in the same manner, and under the like penalty of distress as if such person so removing had not removed, or such person so coming or occupying had been originally rated and assessed in such rate, which said proportion in case of dispute shall be ascertained by any two or more of his Majesty's justices of the peace."

By sect. 13. it is enacted, that true and just copies of all rates and assessments hereafter to be made for the relief of the poor, be fairly wrote and entered in a book or books to be provided for that purpose, by the church-wardens and overseers of the poor of every parish, township, or place, who shall take care that such copies be wrote and entered accordingly, within fourteen days after all appeals from such rates are determined, and shall attest the same by putting their names thereto, and all and every such book or books shall be carefully preserved by the church-wardens and overseers of the poor for the time being, or one of them, in some public or other place, in every such parish, township or place, where all persons assessed or *liable* to be assessed may freely resort, and shall be delivered over from time to time to the new and succeeding church-wardens and overseers of the poor, as soon as they enter into their said offices, to be preserved as aforesaid, and shall be produced by them at the general or quarter sessions, where any appeal is to be heard or determined.

The 14. sect. enacts, that in case of neglect or refusal

refusal the church-wardens and overseers, they shall forfeit 5l. and not less than 40s. to the use of the poor, provided complaint be made within two calendar months.

The 17th Geo. 2. ch. 38. sect. 6. recites that "it hath been held upon appeals from rates and assessments, the justices of the peace may not only quash the old rate, but make new rates and assessments from which no appeal can be had." Therefore it enacts—"That upon appeals from rates and assessments, the justices of the peace (where they see just cause to give relief) shall, and are hereby required to amend the same in such manner only as shall be necessary for giving such relief, *without altering such rates or assessments with respect to other persons mentioned in the same; but if upon appeal from the whole rate, it shall be found necessary to quash or set aside the same, then and in every such case, the said justices shall, and are hereby required to order and direct the church-wardens and overseers of the poor to make a new rate or assessment, and they are hereby required to make the same accordingly.*"

Manchester, 3d June, 1791.

3 The boroughreeve convinc'd of the great impropriety of the town's officers inviting *individuals only* to an entertainment, the expence of which is paid by the money of the public, propos'd to the constables, to defray jointly with him, the expences to be incurr'd, by the usual celebration of his Majesty's birth-day, which they refus'd; this circumstance he conceives himself call'd upon to state in consequence of the cards which the constables have distributed.

The boroughreeve feeling it to be his duty to prevent (as far as depends on him) any charge from being unnecessarily brought into the poor
ley,

ley, requests in his own name, the favour of Mr. ———'s company to-morrow (Saturday the 4th of June) at 11 o'clock *precisely*, at the *Star Inn, Deansgate*, to attend the procession into the *Square*, in honor of his Majesty's birth-day.

RESOLUTIONS.

March 7th, 1794.

Resolved, That it appears in the most clear manner to this society, that in the township of Manchester, stock in trade is liable to be rated to the relief of the poor within the said township.

That it farther appears to this society, that the present assessment upon stock in trade, bears no proportion whatever to the assessment upon other rateable property in the said township.

That taxation ought to be equal, and that a fair and equitable assessment upon stock in trade ought to be made.

March 21st, 1794.

Resolved, That it is highly reprehensible, when from any private friendship, personal attachment, or any other view than the interest of the public, any inhabitant is appointed to any office in the public service of this town, when other inhabitants are known to be fitter for the employment.

JOHN MITCHELL, M. D.

ROGER FARRAND.

THOMAS BATEMAN.

JOHN BRANCH.

THOMAS GRINDROD.

JAMES SMITH.

JAMES HURST.

